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STATUTORY INSTRUMENTS

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**1992 No. 3239**

**COUNCIL TAX, ENGLAND AND WALES**

**The Billing Authorities (Anticipation  
of Precepts) Regulations 1992**

<i>Made</i>	- - - -	<i>17th December 1992</i>
<i>Laid before Parliament</i>		<i>18th December 1992</i>
<i>Coming into force</i>	- -	<i>8th January 1993</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 41(3) and 113(1) of the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:—

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Billing Authorities (Anticipation of Precepts) Regulations 1992 and shall come into force on 8th January 1993.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“calculations” means calculations made in accordance with section 32 of the Act.

**Anticipation of precepts**

2.—(1) A billing authority making calculations (originally or by way of substitute) for a financial year (“the year”) may anticipate a precept to be issued in accordance with section 41 of the Act to it for the year by a local precepting authority in any case where—

- (a) such a precept has not been issued by the local precepting authority to the billing authority at the time the calculations are made; and
- (b) the local precepting authority has issued a precept for one or more of the three immediately preceding financial years.

(2) Subject to paragraph (3) below, where, pursuant to paragraph (1) above, the billing authority anticipates a precept to be issued by a local precepting authority for the year, the amount of the precept so anticipated shall be equal to the billing authority’s estimate, at the time the calculations

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(1) 1992 c. 14.

(or last calculations) are made, of the amount of the precept which it considers likely will be issued to it for the year by the local precepting authority, provided that the amount anticipated shall not exceed the highest amount of any precept issued by the local precepting authority for any of the three immediately preceding financial years.

(3) Where a precept has previously been anticipated by the billing authority for the purposes of the calculations for the year, the amount of the precept which may be anticipated by the authority for the purposes of any substitute calculations for the year shall be equal to the amount previously anticipated.

**Payment of sums**

3. Whether or not a billing authority making calculations (originally or by way of substitute) for a financial year anticipates a precept to be issued in accordance with section 41 of the Act to it for that year by a local precepting authority—

- (a) where the local precepting authority issues such a precept to the billing authority, the billing authority shall pay to the local precepting authority a sum equal to the amount of the precept issued (or last issued); and
- (b) where the local precepting authority does not issue such a precept to the billing authority, the billing authority shall not pay any sum to the local precepting authority in respect of such a precept.

17th December 1992

*Michael Howard*  
Secretary of State for the Environment

17th December 1992

*David Hunt*  
Secretary of State for Wales

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide for billing authorities to include in the calculations of their budget requirements under section 32 of the Local Government Finance Act 1992 certain amounts in respect of precepts not yet issued by local precepting authorities. The Regulations provide that, whether or not such precepts are anticipated in the calculation of budget requirements, the billing authorities are to pay to the local precepting authorities only the amount of any precepts issued by them.